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19 THE UNITED STATES OF AMERICA

20 IN THE UNITED STATES DISTRICT COURT FOR THE
21 NORTHERN DISTRICT OF CALIFORNIA

22 UNITED STATES OF AMERICA,) Case No. 3:14-cv-05565-JST
23 Petitioner,)
v.) **[PROPOSED] NOTICE OF HEARING
WILLIAM L. VEGHTE) AND ORDER TO SHOW CAUSE**
Respondent.)

Upon the petition of the United States and the Declaration of Revenue Agent Walter
Choi, including the exhibits attached thereto, it is hereby

1 ORDERED that the respondent, William L. Veghte appear before United States Judge
2 in that Judge's courtroom in the United States Courthouse, San Francisco, California, on the
3 26th day of February, 2014 at 2:00 p.m. , to show cause why he should not be
4 compelled to obey the Internal Revenue Service related summons served upon him.

5 It is further ORDERED that:

6 1. A copy of this Order, together with the Petition, Declaration of Walter Choi and
7 its exhibits, shall be served upon the respondent in accordance with Fed. R. Civ. P. 4, within 30
8 days of the date that this Order is served upon counsel for the United States or as soon thereafter
9 as possible. Pursuant to Fed. R. Civ. P. 4.1(a), the Court hereby appoints Revenue Agent
10 Douglas M. Odell, and all other persons designated by him, to effect service in this case. Service
11 may also be effected by the United States marshal or deputy marshal.

12 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the
13 Clerk as soon as practicable.

14 3. Since the file in this case reflects a *prima facie* showing that the examination is
15 being conducted for legitimate purposes, that the inquiries may be relevant to those purposes,
16 that the information sought is not already within the Commissioner's possession, and that the
17 administrative steps required by the Internal Revenue Code have been followed, *United States v.*
18 *Powell*, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to the respondent
19 to oppose enforcement of the summons.

20 4. If the respondent has any defense to present or opposition to the petition, such
21 defense or opposition shall be made in writing and filed with the Clerk of Court and copies
22 served on counsel for the United States in Washington D.C., at least 30 days prior to the date set
23

1 for the show cause hearing. The United States may file a reply memorandum to any opposition
2 at least 5 court days prior to the date set for the show cause hearing.

3 5. At the show cause hearing, the Court will consider all issues raised by the
4 respondent. Only those issues brought into controversy by the responsive pleadings and
5 supported by affidavit or declaration will be considered. Any uncontested allegation in the
6 petition will be considered admitted.

7 6. The respondent may notify the Court, in a writing filed with the Clerk and served
8 on counsel for the United States in Washington, D.C., at least 14 days prior to the date set for the
9 show cause hearing, that the respondent has no objection to enforcement of the summons. The
10 respondent's appearance at the hearing will then be excused.

11 The respondent is hereby notified that failure to comply with this Order may subject him
12 to sanctions for contempt of court.

13 Dated this 30th of December, 2014

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UNITED STATES DISTRICT JUDGE
16 HON. JON S. TIGAR
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